



STATE OF WASHINGTON

## DEPARTMENT OF REVENUE

### CANCELLATION OF INTERPRETIVE AND/OR POLICY STATEMENTS

This announcement of the cancellation of these statements is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has cancelled the following Excise Tax Advisories effective June 30, 2004.

**ETA 126.16.193 Storage and Handling of Grain for Export.** This document is being canceled because it contains inaccurate information. ETA 126 explains that the handling and storage of grain intended for export by a licensed public warehouse is subject to public utility tax. WAC 458-20-182 (Warehouse businesses) explains the tax-reporting responsibilities of warehouses and notes that there are no longer any warehouse businesses or operations subject to public utility tax.

**ETA 143.04.193 Sales of Flour to Government for Export.** This document identifies a situation in which the seller was unable to provide the documentation required to substantiate that the seller delivered goods into the export stream. A document explaining that a taxpayer must provide documentation as explained in Rule 193 is not needed. The documentary requirements are sufficiently addressed in WAC 458-20-193C (Imports and exports--Sales of goods from or to persons in foreign countries).

**ETA 299.32.229 Retail Sales Tax Refunds.** This advisory explains that a seller is not entitled to a refund of improperly collected sales tax unless the seller has first refunded the tax to the customer, and that the customer must secure a refund of tax overpayment from the seller. This document is no longer needed as WAC 458-20-229 (Refunds) addresses the subject matter, and identifies the circumstances under which the Department will consider making refunds of sales tax directly to the customer. Additionally, ETA 299's explanation that both the seller and the customer have two years to seek a refund of sales taxes is incorrect. Rule 229 correctly notes that the statutory period for claiming a refund is four years after the close of the tax year in which the tax was paid.

**ETA 512.08.244 Food Products Sold Through Convenience Food Sales Locations.**

**ETA 514.08.244 Dietary Supplements.**

The information provided in these documents is out-of-date. The issues are sufficiently addressed in WAC 458-20-244 (Food and food ingredients).

Legislation and Policy Division

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**ETA 378.08.166 Transient Guests--Message Service Charges.** This document explains that message service charges by hotels, motels, and similar lodging providers are retail sales. This document is no longer needed as WAC 458-20-166 (Hotels, motels, boarding houses, rooming houses, resorts, summer camps, trailer camps, etc) explains that message service charges are retail sales.

**ETA 536.04.08.151/18801 Kidney Dialysis Machines and Heart Pacemakers Sales and Use Tax Exempt.** The information provided in this document is no longer needed. Kidney dialysis machines and pacemakers are currently identified as tax-exempt property in WAC 458-20-18801(Prescription drugs, prosthetic and orthotic devices, ostomic items, and medically prescribed oxygen). RCW 82.08.945 and 82.12.945, effective July 1, 2004, provide sales and use tax exemptions for kidney dialysis machines. Implanted pacemakers qualify as prosthetic devices under the definition of "prosthetic device" in RCW 82.08.0283 that becomes effective July 1, 2004.

Questions regarding the cancellation of these documents may be directed to:

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